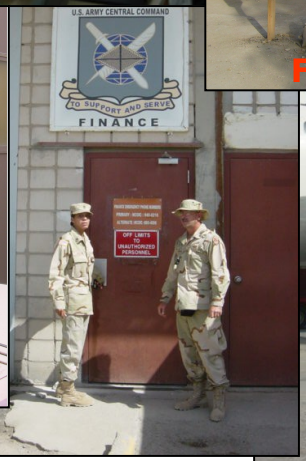
Mission First, Soldiers Always!

DEPLOYED SOLDIERS' GUIDE TO FINANCIAL ENTITLEMENTS



SOUTHWEST ASIA SPECIFIC
18th Soldier Support Group (Airborne)
1 January 2005

18th Soldier Support Group

DEPLOYMENT ENTITLEMENTS HANDBOOK

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DEPLOYMENT ENTITLEMENTS HANDBOOK

PREFACE

This handbook is designed to provide Soldiers assigned to the Southwest Asian (SWA) area of operations an understanding of military pay entitlements and allowances related to service in that area. It contains a brief explanation of each entitlement or allowance, who is eligible to receive it, and the applicable amount(s). This handbook is not intended, however, to answer individual questions on individual entitlements nor to address all possible situations. Address questions concerning individual situations to unit Personnel Administration Centers (PAC) and/or servicing finance units.

The presence of an entitlement or allowance in this handbook does not guarantee that every Soldier deployed to SWA region is authorized to receive the entitlement or allowance. Each Soldier must meet the criteria for each entitlement or allowance substantiated with applicable documentation prior to receipt of payment.

An entitlements map of some commonly visited areas within SWA is on page 4.

DEPLOYMENT ENTITLEMENTS HANDBOOK

ENTITLEMENTS MAP

as of 1 January 2005

TURKEY: Hardship Duty Pay - $100 (Afyon, Batman, Corlu, Diyarbakir, Gaziantep, Iskendrun, Mardin, Mersin, Oguzeli, Sabiha Gokeen, Sanluiurfa, Tasucu, Nusaybin, Konya, and Pircinlik only); Hardship Duty Pay - $50 (Eskisehir only), Hostile Fire Pay (Excluding Turkish Straits), Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

JORDAN: Hardship Duty Pay - $50, Hostile Fire Pay, Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

KUWAIT: Hardship Duty Pay -$100, Hostile Fire Pay, Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

SAUDI ARABIA: Hardship Duty Pay - $100 (Ar'ar Airport & Tabuk Air Base only), Hostile Fire Pay, Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

QATAR: Hardship Duty Pay - $100 Hostile Fire Pay, Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

SYRIA: Hardship Duty Pay - $100 Damascus, $150 All Others; Hostile Fire Pay; CZTE; FSH-II, BAS, Per Diem

UZBEKISTAN: Hardship Duty Pay - $100, Hostile Fire Pay, Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

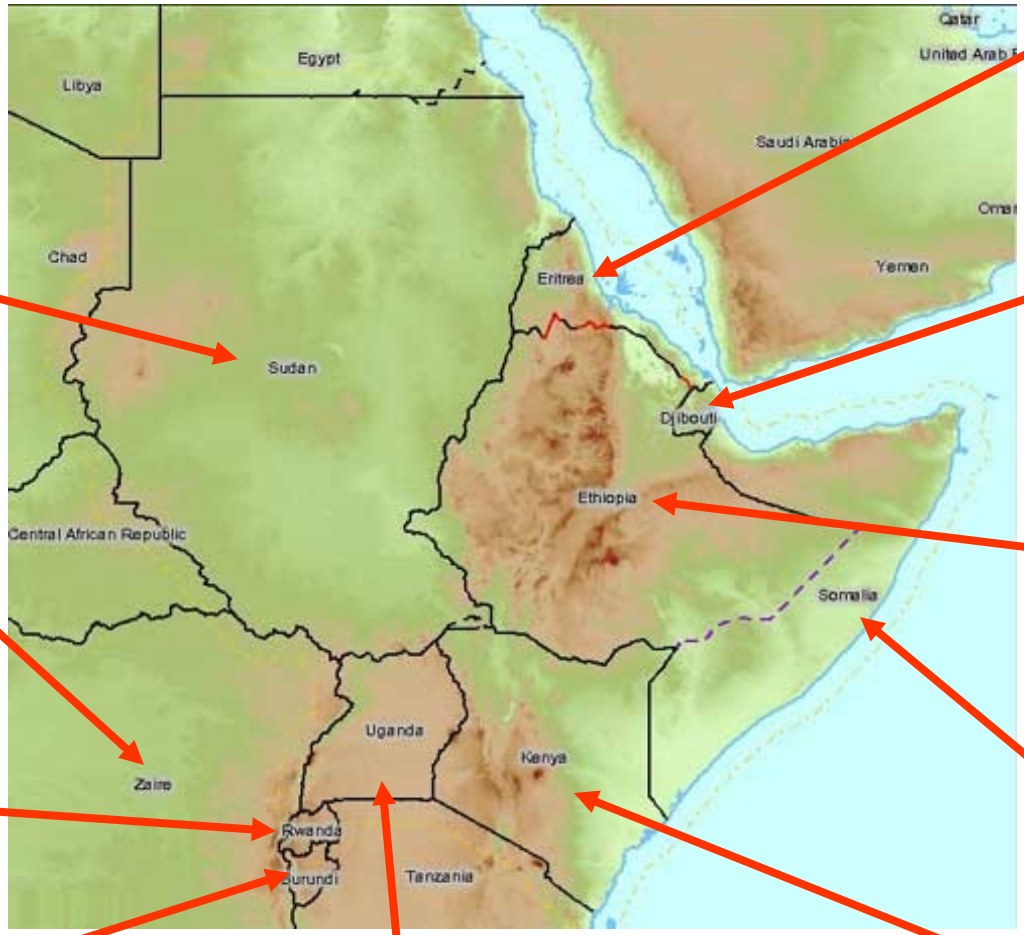
IRAQ: Hardship Duty Pay - $100, Hostile Fire Pay, Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

AFGHANISTAN: Hardship Duty Pay - $100, Hostile Fire Pay, Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

PAKISTAN: Hardship Duty Pay - $100, Hostile Fire Pay, Savings Deposit Program, CZTE, FSH-II, BAS, Per Diem, SLA

DEPLOYMENT ENTITLEMENTS HANDBOOK

HORN OF AFRICA ENTITLEMENTS MAP as of 24 February 2005



SUDAN: Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

ERITREA: Hardship Duty Pay ($100), Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

DJIBOUTI: Hardship Duty Pay ($100), Hostile Fire Pay, Savings Deposit Program, CTZE, FSA-II, BAS, Per Diem, SLA

ETHIOPIA: Hardship Duty Pay ($100), Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

ZAIRE: Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

RWANDA: Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

SOMALIA: Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

BURUNDI: Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

UGANDA: Hardship Duty Pay ($100), Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

KENYA: Hardship Duty Pay ($100), Hostile Fire Pay, Savings Deposit Program, FSA-II, BAS, Per Diem, SLA

TEMPORARY DUTY (TDY)

Per Diem

Per diem is a travel allowance provided as a daily payment in lieu of reimbursement of actual expenses during government directed travel. Soldiers deployed under Temporary Change of Station (TCS) orders, Temporary Additional Duty (TAD) orders, or Group Travel Orders (unit movement orders) are entitled to per diem.

The amount of per diem is based on the availability of lodging, mess (meals), and the incidental expense rate specified by the Per Diem, Travel, and Transportation Allowance Committee for the location. The current specified incidental expense rate for all overseas locations is $3.50 per day. The current specified expense rate for all CONUS locations is $3.00 per day. Specified lodging and meal rates vary by location.

In general, deployed Soldiers only receive the incidental portion of per diem as military lodging and meals are available throughout the theater. However, order issuing authorities have the authority to grant exceptions and authorize the higher local rates where the situation warrants.

Soldiers do not receive per diem during rest and recreation leaves, bad conduct status (such as AWOL), or

TEMPORARY DUTY (TDY)
FINAL SETTLEMENT VOUCHER

All active duty Soldiers must submit their final vouchers within 5 days of redeploying to home station. All reserve component Soldiers must submit their final voucher within five days of demobilization. All Soldiers are required to file a final settlement voucher even if no advances or accruals were received during the TDY period.

To file a settlement voucher, Soldiers must complete a travel settlement voucher (DD Form 1351-2) covering the entire TCS/TAD period. Be sure to annotate clearly any internal TDY periods and accrual payments (see pg. 33-34) . Submit the voucher with all supporting documents to DFAS following procedures provided by the home station or demobilization-site servicing finance unit. Supporting documents include the following: required receipts, orders, accrual voucher copies, travel advance vouchers, internal TDY settlement vouchers, and copies of deployment/return manifests

Active component personnel generally send their vouchers to the DFAS Center servicing their home station. All reserve component personnel must send their vouchers to the DFAS-

FAMILY SEPARATION ALLOWANCE
(FSA-II)

Family Separation Allowance (FSA-II) is intended to offset added housing expenses incurred by a member due to enforced separation from dependents. As of 1 October 2002, FSH is payable at $250 per month ($8.33 per day). Entitlement begins the day of departure from home station and ends the day prior to return to home station. It will appear as FSH on the Leave and Earning's Statement (LES).

FSH is payable to any Soldier with dependents who is TDY for more than 30 days and the dependents are not residing at or near the TDY station. Entitlement stops if the Soldier returns to home station for more than 30 days during the TDY period. FSH is generally payable to a dual military with no dependents, if the couple were residing together before being separated, and are deployed to different locations. (Only one member is entitled even if both are deployed).

Soldiers are required to complete a DA Form 1561 before this entitlement may start. Agents may not sign the DA Form 1561 on behalf of the Soldier.

BASIC ALLOWANCE FOR SUBSISTENCE (BAS)

Basic Allowance for Subsistence (BAS) is a cash allowance intended to help reimburse Soldiers for expenses incurred when subsisting themselves.

During a contingency deployment, BAS is normally payable to all officers, warrant officers, and enlisted members. As of January 2005, the specified rate for officers is $175.23 per month. The specified rate for enlisted is $267.18. Entitlement begins the day of departure and ends the day of return to home station.

Soldiers designated as Essential Station Messing (ESM) prior to deployment will have their entitlement changed to BAS Type S (Standard BAS). Soldiers drawing Type S will see no change to their BAS entitlement.

BAS is not collected for meals consumed while deployed. Instead, the Soldier forfeits the meal portion of per diem when subsisted at no charge. PCS/TAD orders should reflect periods when Soldiers are not subsisted at no charge. During

BASIC ALLOWANCE FOR HOUSING
(BAH)

Basic Allowance for Housing (BAH) is a cash allowance intended to help reimburse Soldiers for expenses incurred when quarters are not provided by the government.

During a contingency deployment, BAH entitlement does not normally change. Active component Soldiers who were entitled to BAH prior to deployment generally continue to receive BAH unless other circumstances change (e.g. designated authority revokes Soldier's authorization to reside off-post). Likewise, Soldiers who were not receiving BAH generally continue non-receipt unless other circumstances change (e.g. Soldier's spouse uses power of attorney to terminate government quarters). Reserve component Soldiers must establish entitlement to BAH upon mobilization.

For active component Soldiers, BAH rates vary by rank, dependent status, and assigned permanent duty station. During deployment, the BAH rate continues based on the assigned permanent duty station. This rate does not change even if dependents choose to relocate to another area for

BASIC ALLOWANCE FOR HOUSING
(BAH) continued

For reserve component Soldiers, BAH rates vary by rank, dependent status, and home of residence zip code. During deployment, Soldiers are entitled to BAH-I if maintaining a residence. Rate of BAH-I is based on home of residence zip code and applicable dependency status. Soldiers without dependents are entitled to BAH-partial if not maintaining a residence unless the Soldier uses the entitlement to special storage of household goods. Reserve component Soldiers using special storage of household goods and not maintaining a residence are not entitled to BAH.

Soldiers paying child support who have no other dependents are entitled to BAH-DIFF. If a Soldier paying child support who has no other dependents also maintains a residence, the Soldier is entitled to BAH-I at the with dependent rate. Prior to 31 December 2005 the entitlement was BAH-DIFF and BAH-I at the without dependent rate. Utilization of special storage of household goods does not impact entitlement to BAH-DIFF.

All reserve component Soldiers must complete a DA Form

COST OF LIVING ALLOWANCE
(COLA)

Cost of Living Allowance (COLA) is a cash allowance intended to enable an equitable standard of living in areas where costs of living is unusually high.

Members permanently assigned to certain designated areas receive this entitlement. During a contingency deployment, COLA entitlement does not normally change. **Soldiers who were entitled to COLA prior to deployment generally continue to receive COLA.** ***Soldiers deploying from an area not qualifying for COLA are not entitled to COLA while deployed even if the deployed location is a designated COLA area.***

COLA rates vary by rank, dependent status, number of dependents, and assigned permanent duty station. During deployment, the COLA rate remains that of the assigned permanent duty station. The rate normally does not change as long as command sponsored dependents remain in the designated area.

HARDSHIP DUTY PAY - LOCATION

(formerly Foreign Duty Pay)

Hardship Duty Pay – Location for Designated Areas (HDP-L) is a special pay intended to compensate Soldiers serving in locations where living conditions create undue hardship on them.

It is payable to all Soldiers members who are performing official duties for more than 30 days in a designated hardship duty location (see entitlements map).

HDP-L rate varies with location. Specified amounts are monthly amounts paid on a daily basis (e.g. $50 HDP-L rate equates to $1.66 per day; $100 HDP-L rate equates to $3.33 per day; $150 HDP-L rate equates to $5 per day). Entitlement begins the day of arrival in the designated location and ends the day of departure. Specified amounts are maximum receivable for a given month.

If necessary, in-theater servicing finance units will start

HOSTILE FIRE/IMMINENT DANGER PAY

(HFP)

Hostile Fire/Imminent Danger Pay (HFP) is a special pay intended to compensate Soldiers serving in locations where they are subjected to imminent danger and/or hostile fire. It is payable to all Soldiers performing official duties in a designated HFP area (see entitlements map).

As of 1 October 2002, the normal specified rate for HFP is $225 per month. One day spent in a designated HFP area qualifies the member for the entire monthly amount.

In-theater servicing finance units will start HFP entitlement after arrival in theater.

COMBAT ZONE TAX EXCLUSION (CZTE)

Combat Zone Tax Exemption (CZTE) exempts Soldiers who serve in designated hostile fire pay areas from payment of income taxes. Both federal and state income tax withholding are exempted.

Any Soldier serving in a designated Combat Zone, or in a designated HFP zone performing direct support to operations within a designated Combat Zone, is entitled to CZTE.

As of 2005, officers' pay up to the base pay of the Sergeant Major of the Army, plus HFP is eligible for the exemption; this amount is $6,529.20. Income earned beyond this amount is fully taxable. For enlisted members and warrant officers all eligible pay is exempt.

Leave earned while in a CZTE area is also excluded from income taxes. For tax purposes, leave earned in the CZTE area is the first leave used after leaving the CZTE area. Reenlistment bonuses contracted in the CZTE area are excluded from federal income taxes. Installments from prior contracts are not exempted. Social Security

COMBAT ZONE TAX EXCLUSION (CZTE)

TYPES OF PAY EXCLUDED

The following military pay can be excluded from income taxes:

NOTE: Soldiers do not have to receive the pay while in a combat zone; however, it must be paid for service there, or for a period during which they were hospitalized as a result of a disease, injury, or illness incurred there. Hospitalization occurred must be within 2 years of date of disease, injury or illness.

1. Active duty pay earned in any month they served in a combat zone.

2. Student loan repayments that are attributable to periods of service in the combat zone provided a full year's combat zone service is performed to earn the repayment.

3. A reenlistment bonus if the voluntary extension or reenlistment occurs in a month they served in a combat zone.

4. Pay for accrued leave earned in any month served in a combat zone.

5. Pay received for duties as a member of the armed forces in clubs, messes, post and station theaters, and other non-appropriated fund activities. The pay must be earned in a month the member served in a combat zone.

6. Awards for suggestions, inventions, or scientific achievements members are entitled to because of a submission they made in a month they served in a combat zone.

A complete listing may be found in IRS Publication 3, The Armed Forces' Tax

SAVINGS DEPOSIT PROGRAM (SDP)

The Savings Deposit Program (SDP) provides an opportunity for Soldiers, Sailors, Airmen, and Marines to deposit an amount up to their current unallotted pay into a government savings program that earns 10% annual interest, compounded quarterly. The program pays interest on amounts up to $10,000.

Soldiers performing official duties in designated areas may participate in the program (see entitlements map). To be eligible, the Soldier must meet designated criteria for the area and the applicable contingency operation. Generally, Soldiers on orders contemplating duty for more than 30 days, can make their first deposit after arrival into the theater for up to the amount of that month's pay. Department of Defense Financial Management Regulation, Volume 7A, Chapter 51 outlines requirements for various contingency operations.

Active component Soldiers may contribute through allotment (preferred method) or cash deposits (cash or negotiable instrument). Reserve component Soldiers may only contribute through cash or personal checks. Monthly deposits are limited to an amount up to net unallotted current pay and allowances. Agents with a power of attorney authorizing them to start, stop or change allotments may start a SDP allotment on behalf of the deployed member once the deployment entitlements are showing in the Soldier's pay account. Agents with a power of attorney authorizing them to make investments on the Soldier's behalf may deposit cash, money orders, traveler's checks or cashier's checks. Agents may not deposit personal checks nor make withdrawals from a SDP account.

SPECIAL LEAVE ACCRUAL

Special Leave Accrual (SLA) is the authority to exceed a 60-day leave balance at fiscal year end. It is not an additional form of leave. SLA is intended to provide relief to Soldiers not allowed leave during lengthy deployments or periods of hostility. ODCSPER is the proponent for SLA. Governing rules are prescribed in AR 600-8-10, Leaves and Passes, Chapter 3.

SLA category I is authorized for Soldiers serving in an area in which they were entitled to HFP for at least 120 continuous days. SLA should automatically accrue for this category. If it doesn't, the first LTC commander is the approval authority for this category of SLA.

SLA category II is authorized for Soldiers assigned to a designated deployable ship, mobile unit, or other similar prescribed duty and were prevented use of leave due to assignment and designation. Approval authority is Human Resources Command.

SLA category III is also authorized for Soldiers who deployed for at least 60 days and less than 120 days to meet a contingency operation of the U.S. or to enforce national policy or an international agreement based on a national security threat, and were prevented from using leave through the FY because of deployment or mission requirements. Approval authority is the Human Resources Command.

Soldiers who earned SLA category I have 3 fiscal years to take the

DEPLOYMENT ENTITLEMENT EXAMPLES

The following pages provide examples of the effects a deployment may have on pay. These examples are only estimates. Actual amounts will vary from Soldier to Soldier. All examples given are for Soldiers deployed to a CZTE area. Soldiers may use the following as a guideline to get a closer estimate of their individual situations. Refer to previous pages to determine if the entitlement applies to you.

1. Base Pay/Special Pays – no change due to deployment
2. BAS – meal card holder increase $8.90 per day in 2005; No change for non-meal card holders
3. BAH – no change
4. HFP - $225 per month for any period of time during the month.
5. HDP-L – Rate varies by location; $1.33 per day for locations authorized $50; $3.33 per day for locations authorized $100
6. FSH - $250 per month or $8.33 per day, starting 30 days after separation from family members.
7. Per Diem - $3.50 per day
8. CZTE – Amount equal to federal taxes on LES; Officers cannot exceed Sergeant Major of the Army Pay plus IDFP (do not include Medicare and social security taxes in this amount)

Add together amounts determined for each entitlement to determine pay

DEPLOYMENT ENTITLEMENTS

Combat Zone

2005, Single Soldier, No Dependents

Entitlements	PFC Over 2	SPC Over 4	SGT Over 4	SSG Over 6	SFC Over 12	1SG / MSG Over 18	CSM / SGM Over 22
Combat Zone Tax Exclusion [1]	$162.00	$210.00	$236.00	$284.00	$385.00	$610.00	$830.00
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$267.18	$267.18	$267.18	$267.18	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hardship Duty Pay - Location [6]	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6
Total Per Month	$759.18	$807.18	$833.18	$881.18	$715.00	$940.00	$1,160.00

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $6,529.20
   (SMA's pay of $6,304.20 + $225 for HFP) for tax exclusion. <u>These CZTE figures are estimates including only Base Pay and HFP.</u>
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- Deployed Soldiers are authorized BAS Type S (Standard BAS) for period of deployment. The amount shown is based on a 30-day month. Soldiers
   SFC and above receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/month.
5. Family Separation Allowance (FSA-II)- Single Soldiers without dependents are not entitled to FSA-II.
6. Hardship Duty Pay (HDP)- Rates are based on location and the designation of that area. Rates vary based on location.

DEPLOYMENT ENTITLEMENTS

Combat Zone

2005, Married Soldier, 2 Dependents

Entitlements	PFC Over 2	SPC Over 4	SGT Over 4	SSG Over 6	SFC Over 12	1SG / MSG Over 18	CSM / SGM Over 22
Combat Zone Tax Exclusion [1]	$100.00	$171.00	$197.00	$245.00	$361.00	$545.00	$764.00
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance [5]	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00
Hardship Duty Pay - Location [6]	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6
Total Per Month	$680.00	$751.00	$777.00	$825.00	$941.00	$1,125.00	$1,344.00

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $6,529.20
   (SMA's pay of $6,304.20 + $225 for HFP) for tax exclusion. These CZTE figures are estimates including only Base Pay and HFP.
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- Married Soldiers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/month
5. Family Separation Allowance (FSA-II)- Payable to Soldiers with dependents, starting after 30 days of separation Rate is $250/mth ($8.33/day).
6. Hardship Duty Pay (HDP)- Rates are based on location and the designation of that area. Rates vary based on location.

DEPLOYMENT ENTITLEMENTS

Combat Zone

2005, Single Officer, No Dependents

Entitlements	2LT Over 2	1LT Over 2	CPT Over 6	MAJ Over 12	LTC Over 16	COL Over 18	BG Over 22	MG Over 24
Combat Zone Tax Exclusion [1]	$291.00	$423.00	$736.00	$1,029.00	$1,249.00	$1,249.00	$1,249.00	$1,249.00
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hardship Duty Pay - Location [6]	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6
Total Per Month	$621.00	$753.00	$1,066.00	$1,359.00	$1,579.00	$1,579.00	$1,579.00	$1,579.00

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $6,529.20
   (SMA's pay of $6,304.20 + $225 for HFP) for tax exclusion. These CZTE figures are estimates including only Base Pay and HFP.
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- All officers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/month.
5. Family Separation Allowance (FSA-II)- Single Soldiers without dependents are not entitled to FSA-II.
6. Hardship Duty Pay (HDP)- Rates are based on location and the designation of that area. Rates vary by location.

DEPLOYMENT ENTITLEMENTS

Combat Zone

2005, Married Officer, 2 Dependents

Entitlements	2LT Over 2	1LT Over 2	CPT Over 6	MAJ Over 12	LTC Over 16	COL Over 18	BG Over 22	MG Over 24
Combat Zone Tax Exclusion [1]	$252.00	$359.00	$671.00	$815.00	$1,206.00	$1,206.00	$1,206.00	$1,206.00
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00
Hardship Duty Pay - Location [6]	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6
Total Per Month	$832.00	$939.00	$1,251.00	$1,395.00	$1,786.00	$1,786.00	$1,786.00	$1,786.00

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $6,529.20
   (SMA's pay of $6,304.20 + $225 for HFP) for tax exclusion. <u>These CZTE figures are estimates including only Base Pay and HFP.</u>
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- All officers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/month.
5. Family Separation Allowance (FSA-II)- Payable to Soldiers with dependents, starting after 30 days of separation. Rate is $250/mth.
6. Hardship Duty Pay (HDP)- Rates are based on location and the designation of that area. Rate varies by location.

MyPAY

MyPay is an automated system that allows you to change certain discretionary pay items via the internet. You can view and print leave and earning statements (LES); view and print tax statements; change federal tax withholdings; update bank account and electronic funds transfer info; manage allotments (projected future capability); purchase U.S. savings bonds; control thrift savings plan enrollments; and view and print travel vouchers.

There are four ways to obtain a MyPay pin number: 1) Fax your name, SSN, phone number, signature, and copy of a government ID to (216) 522-5800; 2) Mail a copy of your government ID and a written request to: DFAS-Cleveland, Attention: MyPay, 1240 East 9th Street, Cleveland, Ohio 44199; 3) Go to the MyPay website, https://mypay.dfas.mil, click on the "New Pin" button and follow directions provided; and 4) visit your local finance unit. If you fax or mail your request a temporary PIN will be set to the last five numbers of your SSN. *You will not receive any notification that your temporary PIN has been reset.* Wait at least two business days (allow additional time if you mailed your request) and log on. If you request your

INCOME TAX FILING

Members of the Armed forces who served in a CZTE area or a qualified hazardous duty area are automatically granted an extension on certain tax matters. These actions include: Filing any return of income, estate, or gift tax (except employment and withholding taxes); Paying any income, estate, or gift tax (except employment and withholding taxes); Filing a petition with the Tax Court for redetermination of a deficiency or for review of a Tax Court decision; Filing a claim for credit or refund of any tax; Bringing a suit for any claim for credit or refund; Purchasing a replacement residence to postpone paying tax on the gain on the sale of the old residence; Making a qualified IRA contribution; Allowing a credit or refund of any tax by IRS; Assessment of any tax by the IRS; Giving or making any notice or demand by the IRS for the payment of any tax or for any liability for any tax; Collection by the IRS of any tax due; Bringing suit by the United States for any tax due.

Direct questions regarding your individual tax situation to your local Tax Center or Staff Judge Advocate office.

INCOME TAX FILING
(continued)

Automatic extension is for 180 days after the later of: The last day the taxpayer is in a combat zone (or the last day the area qualifies as a combat zone), or the last day of any continuous qualified hospitalization for injury from service in the combat zone.

Note: If the IRS takes any actions listed or sends a notice of examination before learning that the taxpayer qualifies for a deadline extension, the taxpayer should return the notice with "COMBAT ZONE EXTENSION – OPERATION XXXXX" written across the top. No penalties or interest will be imposed for failure to file a return or pay taxes during the extension period. The IRS, however, will pay interest on a refund from the due date of the return if the return is timely filed after applying the deadline extension.

Spouses of individuals who served in a combat zone are entitled to the same deadline extension with two exceptions:

1. The extension does not apply to a spouse for any tax year beginning more than two years after the date that combat activities end.
2. The extension does not apply to a spouse for any period the qualifying

OBTAINING CASH IN THEATER

There are several ways to obtain cash in theater:

1) Soldiers may cash negotiable instruments with their local finance unit. Personal checks, traveler's checks, money orders, and cashier's checks are accepted. Current limit in theater is $300 per week for personal checks.

2) Soldiers may obtain a casual payment from their local finance unit. Current limit is $350 per month. This method is less preferred than cashing negotiable instruments as it impacts the Soldiers' pay.

3)Cashing checks with AAFES. Not recommended as a primary means as the service is not available in all areas. Most only allow $20 over purchase amount.

4)Debit cards may be used at AAFES for up to $50 over purchase amount, but are also not recommended as a primary means since the unit may not have an easily accessible AAFES location.

NOTE: Debit cards are not recommended as there are very

IMPACT OF MEDICAL ON ENTITLEMENTS

Soldiers who incur injury, disease or illness while in a designated Hostile Fire Pay or Combat Zone area are entitled to:

- Hostile Fire Pay/Imminent Danger Pay for up to 3 months from date of occurrence if caused by hostile action. Entitlement terminates on date of discharge from the hospital or at end of 3 months whichever is earlier.

- Combat Zone Tax Exemption continues for all periods of hospitalization, to include re-hospitalization, for up to 2 years from date of occurrence. Cause of injury, disease or illness is not relevant as long as disease, wound or injury was incurred in the designated area.

Soldiers with questions regarding this issue should contact their servicing finance unit.

SPECIAL EXTENSION ENTITLEMENTS
ADVANCE INCENTIVE PAY

Advance Incentive Pay (AIP) is part of a special incentive package developed by the Undersecretary of Defense for eligible Soldiers assigned to specific units whose tours are extended during designated deployments and/or hardship assignments.

Authority to pay must be designated by DOD. DOD authority will state eligibility criteria, amount, and payable time period.

SPECIAL EXTENSION ENTITLEMENTS

ADVANCE INCENTIVE PAY (Continued)

CURRENT DOD AUTHORITY FOR SOUTHWEST ASIA AREA:

To be eligible, Soldiers must have served in a designated unit (per order of the SECDEF) and been in Iraq for more than 12 consecutive months, or more than 12 months of a 15 month period, supporting Operation Iraqi or Enduring Freedom. Certain units located in Kuwait (Regularly operate in Iraq) and Afghanistan have also been designated (per order of the SECDEF).

DOD initially authorized payment of $800 per month from 20 Jan – 1 Jun 2004. DOD has extended this authority to 31 Dec 2005.

Active component Soldiers may choose to receive AIP or tour stabilization at home duty station for a length of time equal to the deployment period. AGR Soldiers have this same option. Reserve component Soldiers do not.

SPECIAL EXTENSION ENTITLEMENTS
HARDSHIP DUTY PAY – TEMPO (HDP-T)

Hardship Duty Pay-Tempo is part of a special incentive package developed by the Undersecretary of Defense for Soldiers whose tours are extended beyond 12 months in Iraq in support of Operation Iraqi Freedom. It is an amount payable over and beyond Hardship Duty Pay – Location (HDP-L), and is paid for enduring additional hardship due to an extended stay in a designated hardship duty location.

Authority to pay HDP – T must be designated by DOD. DOD authority will state eligibility criteria, amount, and payable time period.

SPECIAL EXTENSION ENTITLEMENTS

HARDSHIP DUTY PAY – TEMPO (HDP-T) Continued

CURRENT DOD AUTHORITY FOR SOUTHWEST ASIA AREA:

To be eligible, Soldiers must have served in a designated unit (per order of the SECDEF) and been in Iraq for more than 12 consecutive months, or more than 12 months of a 15 month period, supporting Operation Iraqi or Enduring Freedom. Certain units located in Kuwait (Regularly operate in Iraq) and Afghanistan have also been designated (per order of the SECDEF).

DOD initially authorized payment of $200 per month from 20 Jan – 1 Jun 2004. DOD has extended this authority to 31 Dec 2005.

TEMPORARY DUTY (TDY)

INTERNAL TDY TRIPS

If a Soldier on TCS/TAD orders or group travel orders (unit movement order) must perform another TDY, the TCS unit must prepare a new travel order (normally DD Form 1610 format). The traveler should file a settlement of the new TDY upon return to the TCS/TAD point. The servicing finance unit in theater will provide guidance on where to file this voucher.

When the Soldier files the final TCS settlement voucher, the Soldier must include a copy of the settled TDY voucher as supporting documentation and indicate the travel dates in the itinerary portion of the TCS travel settlement voucher (DD Form 1351-2).

Soldiers are normally not entitled to per diem at the TCS/TAD point and another TDY point at the same time. Meals and incidental expense portions of per diem are payable at the TDY point rate only. If the Soldier is required to maintain lodging at the TCS/TAD site during the internal TDY, the unit must amend the TCS/TAD order to authorize dual lodging. This authorization will enable the Soldier to receive lodging per diem at both the TCS/TAD point and the TDY point.

TEMPORARY DUTY (TDY)
ACCRUAL VOUCHER

Soldiers deployed in the CENTCOM theater of operations in support of Operations Iraqi or Enduring Freedom (OIF/EF) are not authorized to file accrual vouchers unless costs on their government-procured charge card have been incurred.

The accrual voucher is an advance of travel entitlements, not a final settlement. Defense Finance and Accounting Service (DFAS) will collect accrual payments if a final settlement voucher is not submitted in a timely manner. To file an accrual voucher, complete a travel settlement voucher (DD Form 1351-2) in the same manner as for a regular travel settlement but only claim entitlements for the previous 30 days. (NOTE: DFAS will only pay 30 days in an accrual even if more are claimed.) Annotate "ACCRUAL #1" clearly on the top of the form. The next month annotate "ACCRUAL #2", and so on.

Active component Soldiers fax or mail the voucher, along with supporting documents such as required receipts, order copies, etc., to the DFAS Center servicing their home station. Reserve and National Guard Soldiers fax or mail their voucher and supporting documents to DFAS-Indianapolis. Sometimes DFAS will designate one DFAS center as the processing site for all travel related to an operation. In this event, the in-theater servicing finance unit will provide guidance on where to file accruals. DFAS has not designated a central processing site for OIF/OEF.

FINANCE
REDEPLOYMENT GUIDE

OPERATION IRAQI FREEDOM
OPERATION ENDURING FREEDOM

☐ Travel Voucher Submission (AC and RC)

Deployed Soldiers earn $3.50 per day for travel. Soldiers will Receive a lump sum payment on their final travel voucher Settlement.
Travel vouchers (DD Form 1351-2) must be submitted to Finance within 5 days of return to home station.
Attach all applicable receipts (lodging, rental cars, costs $75 or more), tickets and orders (mob, demob/DD 214, TCS 1610's, etc).
Attach all amendments and endorsements (if issued).
Reflect all additional intra-theater travel in itinerary.
Indicate payments received for intra-theater travel, attaching copy of paid voucher and applicable orders/receipts.
Indicate leave taken during the deployment on itinerary.
Attach applicable leave forms unless leave on orders.
If departed more than 7 days from departure stated on the order or if the order departure date is TBD, include copy of departure manifest.
Include copy of return manifest.
If either departure or return manifest is unavailable include Memorandum signed by the commander stating dates of departure and return.
Obtain reviewer's signature and daytime contact information.
AC submit completed voucher with attachments to your unit PAC or servicing DFAS center.
RC submit completed vouchers with attachments to:
DFAS-IN/Contingency Travel
Dept 3900
8899 East 56th Street
Indianapolis, IN 46249-3900
FAX: COMM 317-510-4351 or DSN 699-3966
AC address questions or concerns to your servicing Finance Battalion or Unit PAC.
RC address questions or concerns to DFAS Customer inquiries at 1-888-332-7366 prompts 1 and 1.

☐ Combat Zone Tax Exclusion (CZTE)

Exemption from federal income taxes continues through the last day of the month of departure from the designated area. Withhe of taxes will resume on the 1st of the following month.

Soldiers have 180 days after redeployment to file income taxes. write "OEF/OIF from (start date) to (end date) at the top of you return to avoid a late fee or penalty.

Entitlement to HFP stops the day you depart the designated are however, one day in the designated area creates entitlement to t full monthly amount.

Current amount is $225 per month.

☐ Hardship Duty Pay-Location (HDP-L)

All Soldiers assigned to OEF/OIF AORs may receive $50, 100 or $150 per month depending on the deployed location. Effective 1 April 2003, Kuwait and Iraq HDP-L is $100.00 per month. entitlement shows as "SAVE PAY" on LES.

Entitlement to HDP-L stops on the day you depart the designate area. HDP-L is prorated and paid at a daily rate for partial mont

☐ Family Separation Allowance (FSA-II)

Current rate is $250 per month ($8.33 per day). Allowance sho as FSH on LES.

Entitlement to FSA stops the day prior to arrival at home station FSA generally stops if a soldier returns to the permanent duty station during the deployment for 30 days or longer or if dependents visit the TDY/TCS location for days or longer.

Basic Allowance for Subsistence (BAS)

Soldiers receiving Standard BAS prior to deployment, will not see any change for the period of deployment.

Soldiers designated as Essential Station Messing (meal card holder), will be taken of this program during period of deployment. Upon return to home station, meal deductions will resume effective the date of return.

Savings Deposit Program (SDP)

Soldiers must submit a stop allotment to the SDP program when they redeploy. The allotment will not stop automatically.

Interest stops 90 days after redeployment; therefore, it is recommended Soldiers withdraw funds NLT 90 days after redeployment.

To withdrawal funds, Soldiers must write to DFAS-CL, ATTN: Code FMCS, 1240 E. 9th Street, Cleveland, OH 44199-2055 or fax request to DFAS-Cleveland Center at Commercial 216-522-6924 or DSN 580-6924.

Include in letter: Name, SSN, Branch of service, component, (e.g. active or reserve), start and stop dates of tour in eligible area and amount requested. Include with the letter a

Special Leave Accrual (SLA)

The intent of SLA is to provide relief to Soldiers who are not allowed to take leave when undergoing lengthy deployments to combat zones.

Soldiers can carry forward up to 120 days of leave over the end of the fiscal year if deployed for more than 120 days in a combat zone (category I). All other categories Soldiers can carry forward up to 90 days over the end of the fiscal year.

Soldiers must use accumulated SLA leave in excess of 60 days before the end of the third fiscal year after departing the combat zone (category I). All other categories have 1 fiscal year to use accumulated SLA leave in excess of 60 days.

Address questions to your servicing personnel or unit administrator.

CZTE Leave (CZTEL)

Leave earned in a combat zone is also tax free. When Soldiers take CZTE leave after departing the combat zone the taxes associated with the leave will be deducted/reimbursed. The most recent leave earned is charged when Soldiers take leave. This means that when Soldiers take leave immediately upon returning home, the first leave charged will be the SLA leave earned in the combat zone.

37 OTHER

Be sure to stop any allotments or other pay changes made to accommodate the deployment. These will not stop automatically.

Reserve Component Pay Support Help Desk

USARC has established a support team called the USAR Mobilization Inquiry Team to assist with and
Resolve RC Pay Inquiries and problems when you . Return back to home station. The team can be reached at: DSN 280-6466/5699/5618/5615; Commercial (608) 388-6466/5699/5618.
Email: USARCPAYINQUIRY@emh2.mccoy.army.mil

US Army National Guard Pay Ombudsman

USARNG has established a National Guard Pay Ombudsman to assist with Guard pay issues regarding mobilization. The team can be reached at: 1-877-ARNGPAY.
Email: ARNG-MILPAY@ARNG-FSG.NGB.ARMY.MIL

?? QUESTIONS ??

Contact your supporting unit PAC, local finance unit, or call the 18th Soldier Support Group (Airborne), Support Operations at Camp Arifjan, DSN 318/430-7353, or at Camp Anaconda, DNVT 302/529-8055